

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Danville Community School Corp (3325)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$1,685,624	\$3,209,569	\$3,332,881	\$4,074,345	142%	27%	22%
	11200 Regular Programs; Middle/Junior High	\$911,504	\$860,591	\$950,167	\$1,122,222	23%	30%	18%
	11300 Regular Programs; High School	\$1,274,650	\$1,919,446	\$1,902,346	\$2,175,423	71%	13%	14%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$43,631	\$109,167	\$94,966	n/a	118%	-13%
	11410 Vocational Education; Agriculture A	\$0	\$63,540	\$65,145	\$67,101	n/a	6%	3%
	11450 Vocational Education; Consumer and Homemaking	\$63,704	\$103,865	\$107,747	\$111,669	75%	8%	4%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$51,201	\$45,162	\$43,650	n/a	-15%	-3%
	11900 2007 Account Code - Other Regular Programs	\$176,077	\$170,011	\$0	\$0	-100%	-100%	n/a
	11920 Other Regular Programs; Project 4R	\$6,426	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$19,944	\$9,727	\$13,377	\$3,805	-81%	-61%	-72%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$5,452	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$426	\$14	\$40,676	n/a	> 500%	> 500%
	12350 Physical Impairment; Homebound	\$4,539	\$6,889	\$1,214	\$4,001	-12%	-42%	230%
	12510 Culturally Different; Communication Disorders	\$64,804	\$58,563	\$43,341	\$33,444	-48%	-43%	-23%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$281,605	\$519,501	\$606,834	\$291,595	4%	-44%	-52%
	12610 Learning Disability	\$0	\$0	\$0	\$359,896	n/a	n/a	n/a
	12810 Special Education Preschool	\$35,995	\$52,787	\$61,684	\$59,314	65%	12%	-4%
	12900 Other Special Programs	\$13,445	\$16,093	\$45,860	\$21,028	56%	31%	-54%
	14100 Summer School Programs; Elementary	\$0	\$4,173	\$5,883	\$1,563	n/a	-63%	-73%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$2,859	\$1,981	\$2,204	n/a	-23%	11%
	14300 Summer School Programs; High School	\$3,750	\$9,173	\$10,832	\$10,503	180%	15%	-3%
	16200 Preventive Remediation	\$30,248	\$61,665	\$36,662	\$19,472	-36%	-68%	-47%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$101,252	\$180,345	\$80,439	\$80,573	-20%	-55%	0%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$200,100	\$137,526	\$338,942	\$319,238	60%	132%	-6%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$0	\$7,227	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$132,591	\$226,333	\$260,330	\$229,012	73%	1%	-12%
	22230 Library/Media Services; Audiovisual	\$1,413	\$3,031	\$2,884	\$2,229	58%	-26%	-23%
	22240 Library/Media Services; Educational Television	\$2,888	\$1,309	\$606	\$2,280	-21%	74%	276%
	24100 Office of The Principal	\$632,835	\$861,566	\$820,003	\$1,027,374	62%	19%	25%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$109,252	\$251,137	\$250,120	\$243,628	123%	-3%	-3%
	26497 2007 Account Code - Teachers Retirement Fund	\$203,149	\$468,372	\$493,971	\$257,479	27%	-45%	-48%
Student Academic Achievement Total		\$5,955,795	\$9,293,331	\$9,587,591	\$10,711,371	80%	15%	12%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$170,585	\$238,633	\$236,694	\$314,141	84%	32%	33%
	21230 Guidance Services; Appraisal Services	\$5,067	\$21,319	\$37,562	\$20,356	302%	-5%	-46%
	21290 Guidance Services; Other Guidance Services	\$5,566	\$84,402	\$68,646	\$12,137	118%	-86%	-82%
	21340 Health Services; Nurse Services	\$51,919	\$94,719	\$97,864	\$112,225	116%	18%	15%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$18,934	n/a	n/a	n/a
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$11,457	n/a	n/a	n/a
	21810 Special Education Administration; Service Area Direction	\$23,461	\$31,998	\$42,843	\$42,355	81%	32%	-1%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$23,204	\$0	\$190,709	n/a	> 500%	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$9,718	\$53,512	\$72,041	\$92,125	> 500%	72%	28%
	22130 Improvement of Instruction; Instructional Staff Training	\$5,677	\$0	\$0	\$1,200	-79%	n/a	n/a
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$38,100	n/a	n/a	n/a
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$163,453	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$78	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$23,586	\$18,588	\$18,740	\$21,662	-8%	17%	16%
	23120 Board of Education; Service Area Assistants	\$52,883	\$106,969	\$99,979	\$104,191	97%	-3%	4%
	23190 Board of Education; Other Governing Body Services	\$7,916	\$16,934	\$13,339	\$12,403	57%	-27%	-7%
	23210 Executive Administration; Office of The Superintendent	\$105,144	\$185,556	\$198,706	\$255,709	143%	38%	29%
	23290 Executive Administration; Other Executive Administration Services	\$26,907	\$26,847	\$31,710	\$30,608	14%	14%	-3%
	25750 Personnel Services; Health Services	\$8,795	\$23,877	\$30,751	\$30,460	246%	28%	-1%
	26700 2007 Account Code - Technology Coordinator	\$0	\$62,267	\$0	\$0	n/a	-100%	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$223,683	\$289,651	\$141,414	n/a	-37%	-51%
Student Instructional Support Total		\$497,224	\$1,212,509	\$1,238,525	\$1,613,717	225%	33%	30%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Danville Community School Corp (3325)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Overhead and Operational								
	23150 Board of Education; Legal Services	\$12,336	\$6,774	\$6,941	\$8,015	-35%	18%	15%
	23160 Board of Education; Promotion Expenses	\$5,705	\$4,525	\$2,586	\$2,924	-49%	-35%	13%
	23230 Executive Administration; Staff Relations and Negotiations	\$2,300	\$3,172	\$14,451	\$5,796	152%	83%	-60%
	25150 Fiscal Services; Payroll Services	\$35,588	\$52,330	\$40,935	\$45,019	27%	-14%	10%
	25160 Fiscal Services; Financial Accounting	\$10	\$550	\$866	\$846	> 500%	54%	-2%
	25191 Other Fiscal Services; Refund of Revenue	\$632	\$26,942	\$1,418	\$11,183	> 500%	-58%	> 500%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$866	\$163	\$554	n/a	-36%	241%
	25400 Planning, Research, Development and Evaluation	\$924	\$0	\$0	\$0	-100%	n/a	n/a
	25920 Ditch Assessments	\$0	\$1,615	\$1,672	\$0	n/a	-100%	-100%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$117,395	\$79,111	\$79,111	\$32,201	-73%	-59%	-59%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$969,354	\$1,814,581	\$1,897,355	\$1,999,108	106%	10%	5%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$17,099	\$27,910	\$42,342	\$43,083	152%	54%	2%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$265,379	\$305,653	\$329,942	\$347,131	31%	14%	5%
	26499 2007 Account Code - Other	\$0	\$145,513	\$147,549	\$201,797	n/a	39%	37%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$5,010	\$6,500	\$25,021	n/a	399%	285%
	26700 Operation and Maintenance of Plant Services; Insurance	\$84,402	\$123,792	\$90,251	\$92,136	9%	-26%	2%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$1,180	\$1,527	\$4,474	\$4,489	280%	194%	0%
	27010 Student Transportation; Service Area Direction	\$89,771	\$718,841	\$742,483	\$755,301	> 500%	5%	2%
	27100 Student Transportation; Vehicle Operation	\$400,072	\$19,079	\$17,808	\$132,285	-67%	> 500%	> 500%
	27200 Student Transportation; Monitoring Services	\$20,113	\$6,765	\$7,040	\$2,588	-87%	-62%	-63%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$117,189	\$200,973	\$213,715	\$263,898	125%	31%	23%
	27400 Student Transportation; Purchase of School Buses	\$254,864	\$292,942	\$320,638	\$183,142	-28%	-37%	-43%
	27500 Student Transportation; Insurance on Buses	\$19,753	\$37,554	\$23,983	\$26,822	36%	-29%	12%
	27700 Student Transportation; Contracted Transportation Services	\$4,580	\$2,773	\$5,463	\$5,878	28%	112%	8%
	27910 Student Transportation; Bus Driver Training	\$0	\$225	\$400	\$386	n/a	72%	-4%
	31200 Food Services Operations; Food Preparation and Dispensing	\$197,377	\$307,040	\$338,679	\$421,577	114%	37%	24%
	31400 Food Services Operations; Food Purchases	\$350,008	\$486,212	\$467,341	\$592,563	69%	22%	27%
	31900 Other Food Services	\$73,796	\$26,042	\$19,831	\$42,549	-42%	63%	115%
	33100 Community Service Operations; Direction of Community Services	\$160	\$72	\$0	\$0	-100%	-100%	n/a
	33200 Community Recreation	\$0	\$8,237	\$7,934	\$8,072	n/a	-2%	2%
	33400 Athletic Coaches	\$61,098	\$194,137	\$187,709	\$234,676	284%	21%	25%
	33990 Other Community Services; Other	\$5,000	\$4,999	\$1,147	\$6,080	22%	22%	430%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$59,285	\$697	\$1,394	\$0	-100%	-100%	-100%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$29,633	\$34,157	\$16,864	\$28,039	-5%	-18%	66%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$3,066	\$0	\$0	n/a	-100%	n/a
Overhead and Operational Total		\$3,195,003	\$4,943,681	\$5,038,982	\$5,523,161	73%	12%	10%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$212,901	\$328,987	\$364,725	\$200,188	-6%	-39%	-45%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$4,588	\$1,067,861	\$2,640	n/a	-42%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$13,548	\$169,350	\$416,079	\$46,915	246%	-72%	-89%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$403,249	n/a	n/a	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$6,866,887	\$225,354	\$202,238	\$244,693	-96%	9%	21%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$99,590	\$237,929	\$269,155	\$355,621	257%	49%	32%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$97,825	\$0	\$0	\$0	-100%	n/a	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$318,179	\$160,827	\$80,000	n/a	-75%	-50%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$90,000	n/a	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$322,000	\$0	\$19,795	n/a	-94%	n/a
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$156,964	\$0	\$222,304	n/a	42%	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$531,500	\$1,413,500	\$1,932,177	\$1,831,500	245%	30%	-5%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$870,000	n/a	n/a	n/a
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$1,350,000	\$1,543,000	\$1,589,000	\$805,500	-40%	-48%	-49%
	54200 2007 Account Code - Common School Fund	\$76,682	\$219,584	\$228,169	\$110,740	44%	-50%	-51%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$109,216	n/a	n/a	n/a
Nonoperational Total		\$9,248,933	\$4,939,435	\$6,230,230	\$5,392,361	-42%	9%	-13%

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Biannual Financial Report Data**

Danville Community School Corp (3325)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
prorated								
	26491 2007 Account Code - PERF	\$99,399	\$144,901	\$161,097	\$84,230	-15%	-42%	-48%
	26492 2007 Account Code - Social Security	\$522,657	\$830,430	\$845,936	\$435,259	-17%	-48%	-49%
	26493 2007 Account Code - Workmen's Compensation	\$0	\$180,445	\$73,178	\$69,323	n/a	-62%	-5%
	26494 2007 Account Code - Group Insurance	\$450,502	\$1,159,758	\$1,292,702	\$769,664	71%	-34%	-40%
	26496 2007 Account Code - Unemployment Compensation	\$8,713	\$8,097	\$9,734	\$4,500	-48%	-44%	-54%
prorated Total		\$1,081,271	\$2,323,632	\$2,382,646	\$1,362,976	26%	-41%	-43%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$6,756,605	\$10,926,174	\$11,247,751	\$11,671,218	73%	7%	4%	33.8%	48.1%	46.0%	47.4%
Student Instructional Support	\$562,410	\$1,422,001	\$1,459,041	\$1,740,484	209%	22%	19%	2.8%	6.3%	6.0%	7.1%
Overhead and Operational	\$3,410,278	\$5,424,977	\$5,540,953	\$5,799,523	70%	7%	5%	17.1%	23.9%	22.6%	23.6%
Nonoperational	\$9,248,933	\$4,939,435	\$6,230,230	\$5,392,361	-42%	9%	-13%	46.3%	21.7%	25.5%	21.9%
Grand Total	\$19,978,226	\$22,712,587	\$24,477,975	\$24,603,586	23%	8%	1%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	36.6%	54.4%	51.9%	54.5%